

**UTAH STATE TAX COMMISSION
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rules were submitted to the State of Utah Division of Administrative Rules on June 1, 2010.

Proposed Rules or Change:

Rule Number: R865-6F-27

Title: Order of Credits Applied Against Utah Corporate Franchise Tax Due Pursuant to Utah Code Ann. Sections 9-2-413, 59-6-102, 59-7-601 through 59-7-614 and 59-13-202.

Summary: **Proposed amendment updates the statutory references to corporate tax credits to include renumbering of existing credits, and additional credits added since the rule was last updated.**

Rule Number: R865-9I-2

Title: Determination of Utah Resident Individual Status Pursuant to Utah Code Ann. Section 59-10-103.

Summary: **The proposed amendment deletes language pertaining to permanent place of abode since that is no longer a criteria for statutory residency; defines a day in the state as a day in which an individual spends more time in this state than in any other state.**

Rule Number: R865-9I-42

Title: Order of Credits Applied Against Utah Individual Income Tax Due Pursuant to Utah Code Ann. Sections 59-6-102, 59-13-202, Title 59, Chapter 10, and 63M, 1-413.

Summary: **Proposed amendment updates the statutory references to individual income tax credits to include renumbering of existing credits, and additional credits added since the rule was last updated.**

Rule Number: R865-20T-13

Title: Calculation of Tax on Moist Snuff Pursuant to Utah Code Ann. Section 59-14-302.

Summary: **Proposed amendment indicates that the moisture content that will be used to determine whether a tobacco product will be taxed as moist snuff (by weight), or taxed as other tobacco product (by value), shall be the moisture content the manufacturer reports annually to the U.S. Department of Health and Human Services.**

Rule Number: R884-24P-24

Title: Form for Notice of Property Valuation and Tax Changes Pursuant to Utah Code Ann. Sections 59-2-918 through 59-2-924.

Summary: **The proposed amendment deletes references to Section 59-2-918 since that statute has been repealed; clarifies how property subject to the age-based uniform fee is treated when determining the property tax certified tax rate.**

Rule Number: R884-24P-62

Title: Valuation of State Assessed Unitary Properties to Utah Code ann. Section 59-2-201.

Summary: **Proposed amendment deletes language that was placed in statute by 2010 SB 125.**

The Public comment on this rule will end on 07/15/2010. This proposed rule was published in the Utah State Bulletin and posted on our website at www.tax.utah.gov.

Public comments on this rule can be addressed to the attention of Commissioner Michael Cragun and emailed to taxrules@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email cllee@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819 .

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

Posted 6/03/2010